

Amendments to the Claims

1. **(Original)** An L-menthol-containing formulation for inhibiting smooth muscle contraction, which comprises L-menthol, a surfactant, and an antifoaming agent and which is an emulsion with an average particle size of less than 100 nm.
2. **(Original)** The L-menthol-containing formulation according to Claim 1, which further comprises a fat or oil.
3. **(Currently amended)** The L-menthol-containing formulation according to Claim 1 ~~or 2~~, which has a light transmittance of 50% or more.
4. **(Currently amended)** The L-menthol-containing formulation according to ~~any one of Claims 1 to 3~~ Claim 1, which comprises 0.01 to 5.0% by weight of L-menthol, 0.1 to 10% by weight of a surfactant, and 0.0001 to 0.01% by weight of an antifoaming agent based on the weight of the whole formulation.
5. **(Original)** The L-menthol-containing formulation according to Claim 4, wherein a content of the fat or oil is far from 0.1 to 10% by weight.
6. **(Currently amended)** The L-menthol-containing formulation according to ~~any one of Claims 1 to 5~~ Claim 1, wherein the antifoaming agent is at least one agent selected from silicone antifoaming agents.
7. **(Currently amended)** The L-menthol-containing formulation according to ~~any one of Claims 1 to 6~~ Claim 1, wherein the surfactant is at least one member selected from polyoxyethylene hydrogenated castor oils and sucrose fatty acid esters.

8. (New) The L-menthol-containing formulation according to Claim 2, which has a light transmittance of 50% or more.
9. (New) The L-menthol-containing formulation according to Claim 2, which comprises 0.01 to 5.0% by weight of L-menthol, 0.1 to 10% by weight of a surfactant, and 0.0001 to 0.01% by weight of an antifoaming agent based on the weight of the whole formulation.
10. (New) The L-menthol-containing formulation according to Claim 3, which comprises 0.01 to 5.0% by weight of L-menthol, 0.1 to 10% by weight of a surfactant, and 0.0001 to 0.01% by weight of an antifoaming agent based on the weight of the whole formulation.
11. (New) The L-menthol-containing formulation according to Claim 2, wherein the antifoaming agent is at least one agent selected from silicone antifoaming agents.
12. (New) The L-menthol-containing formulation according to Claim 3, wherein the antifoaming agent is at least one agent selected from silicone antifoaming agents.
13. (New) The L-menthol-containing formulation according to Claim 4, wherein the antifoaming agent is at least one agent selected from silicone antifoaming agents.
14. (New) The L-menthol-containing formulation according to Claim 5, wherein the antifoaming agent is at least one agent selected from silicone antifoaming agents.
15. (New) The L-menthol-containing formulation according to Claim 2, wherein the surfactant is at least one member selected from polyoxyethylene hydrogenated castor oils and sucrose fatty acid esters.

16. (New) The L-menthol-containing formulation according to Claim 3, wherein the surfactant is at least one member selected from polyoxyethylene hydrogenated castor oils and sucrose fatty acid esters.

17. (New) The L-menthol-containing formulation according to Claim 4, wherein the surfactant is at least one member selected from polyoxyethylene hydrogenated castor oils and sucrose fatty acid esters.

18. (New) The L-menthol-containing formulation according to Claim 5, wherein the surfactant is at least one member selected from polyoxyethylene hydrogenated castor oils and sucrose fatty acid esters.

19. (New) The L-menthol-containing formulation according to Claim 6, wherein the surfactant is at least one member selected from polyoxyethylene hydrogenated castor oils and sucrose fatty acid esters.